

# Limited Scope Audit Engagement Letter

[Date]  
[Client Name]  
[Client Address]

Dear [Client Representative Name],

This letter confirms our understanding of the nature and limitations of the services [Audit Firm Name] will provide to [Client Name] in connection with the limited scope audit of [Specify Area/Accounts/Financial Statements] for the period ending [Date/Year].

## Objective and Scope

The objective of our engagement is to perform a limited scope audit in accordance with applicable auditing standards, restricted to the following areas:

- [Specify Account/Area #1, e.g., "Cash and Bank Balances"]
- [Specify Account/Area #2, e.g., "Inventory Valuation"]
- [Any other specified area]

Our procedures will not extend beyond the areas noted above. As such, we will not express an opinion on the overall financial statements of [Client Name].

## Management's Responsibilities

Management is responsible for the preparation and fair presentation of the relevant financial information, and for providing us with unrestricted access to all information and documentation required for the scope of our audit.

## Auditor's Responsibilities

Our responsibility is to conduct limited audit procedures on the specified areas and report our findings. We will not perform a full audit; therefore, our report will be restricted in scope and intended exclusively for your information and use.

## Reporting

Upon completion of the engagement, we will issue a report summarizing our findings with respect to the areas examined. Our report will clearly state the limitations of our procedures and conclusions.

## Fees and Timing

The professional fees for this engagement are estimated to be [Fee Details or "as mutually agreed"]. The audit fieldwork is expected to commence on [Start Date] and conclude by [End Date], assuming all necessary information is provided in a timely manner.

Please acknowledge your agreement to the terms of this engagement by signing and returning a

copy of this letter.

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[Authorized Audit Firm Signatory]

[Title/Position]

[Audit Firm Name]

Date: \_\_\_\_\_

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[Authorized Client Signatory]

[Title/Position]

[Client Name]

Date: \_\_\_\_\_

## **Important Notes**

- A limited scope audit examines only specified areas or accounts, not the full financial statements.
- This engagement does not result in an audit opinion on the overall financial statements.
- The auditor's report will describe the specific scope and any limitations.
- Management remains responsible for the accuracy and completeness of all information provided.
- This letter should be reviewed carefully to ensure it reflects mutual understanding.